

Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

Annual Return for a Trade Union

Name of Trade Union:	Community		
Year ended:	31 December 2019		
List no:	784T		
Head or Main Office address:	465C Caledonian Road		
	London		
Postcode	N7 9GX		
Website address (if available)			
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Roy Rickhuss CBE		
Telephone Number:	0207 420 4000		
Contact name for queries regarding the completion of this return	Sarah Wold ACMA		
Telephone Number:	0207 420 4026 or 07801 228873		
E-mail:	swold@community-tu.org		

Please follow the guidance notes in the completion of this return

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: returns@certoffice.org

For Unions based in Scotland: ymw@tcyoung.co.uk

Contents

Trade Union's details.....	1
Return of members.....	2
Change of officers.....	2
Officers in post.....	2a
General fund.....	3
Analysis of income from federation and other bodies and other income.....	4
Analysis of benefit expenditure shown at general fund.....	5
Accounts other than the revenue account/general fund.....	6-8a
Political fund account.....	9-9vii
Analysis of administrative expenses	10
Analysis of officials' salaries and benefits.....	11
Analysis of investment income.....	12
Balance sheet as at.....	13
Fixed assets account.....	14
Analysis of investments.....	15
Analysis of investment income (controlling interests).....	16
Summary Sheet.....	17
Summary sheet (Only for Incorporated Bodies).....	17a
Information on Industrial action ballots.....	18-19
Information on Industrial action.....	20-21
Notes to the accounts.....	22
Accounting policies.....	23
Signatures to the annual return.....	23
Checklist.....	23
Checklist for auditor's report.....	24
Auditor's report (continued).....	25
Membership audit certificate.....	i-iii
Guidance on completion.....	26

Return of Members

(see notes 10 and 11)

	Number of members at the end of the year				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	Totals
Male	20,930	310		10	21,250
Female	8,020	134		17	8,171
Other					
Total	28,950	444		27	A 29,421

Number of members at end of year contributing to the General Fund

27,858

Number of members included in totals box 'A' above for whom no home or authorised address is held:

351

Change of Officers

Please complete the following to record any changes of officers during the twelve months covered by this return

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
No Change of Officers			

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

Officers in post

(see note 12)

Please complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Roy Rickhuss	General Secretary
Ross Clark	NEC member, Vice President, Trustee
Steven McGregor	NEC member
Peter Hobson	NEC member, President
Clive Royston	NEC member
Paul McBean	NEC member
Ian Smith	NEC member
Dean Cox	NEC member
Alan Coombs	NEC member, Trustee
Gary Keogh	NEC member
Andrew Gutteridge	NEC member
Dougie Fairbairn	NEC member, Trustee
Andrew Taylor	NEC member
Steven Webster	NEC member
Maz Jackson	NEC member
Chris Rice	NEC member
Steven McGurk	NEC member
Sue Mather	NEC member
Jacqui Thomas	NEC member
Tracy Barlow	NEC member
Christopher Knight	NEC member
Alex Robinson	NEC member

General Fund

(see notes 13 to 18)

	£	£000
Income		
From Members: Contributions and Subscriptions		3,760
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		3,760
Investment income (as at page 12)		4,219
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	9,668	
Total of other income (as at page 4)		9,668
Total income		17,647
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		1,045
Administrative expenses (as at page 10)		7,840
Federation and other bodies (specify)		
IndustriAll		17
GFTU		20
TUC		91
Scottish TUC		5
Misc		10
Net FRS17 Pension movement		715
Trf of Engagements Blue Chip Staff Association		6
Total expenditure Federation and other bodies		864
Taxation		
Total expenditure		9,749
Interfund Transfers OUT		
Surplus (deficit) for year		7,898
Amount of general fund at beginning of year		71,185
Amount of general fund at end of year		79,083

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£000
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Legal Service refunds	1
Union Learn	266
Change in Investment values	9,401
Total other sources	9,668
Total of all other income	9,668

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£000
Representation – Employment Related Issues		brought forward	419
	286	Advisory Services	
Representation – Non Employment Related Issues		Other Cash Payments	
		Life change benefit	92
		Education and Training services	
		Training courses	205
Communications			
Publications	109		
		Negotiated Discount Services	
Dispute Benefits			
	24	Other Benefits and Grants (specify)	
		Benefits scheme	48
		Child benefit	8
		Convalescent home	16
		Organiser / office expenses	205
		Campaigns	48
		Retirement	4
carried forward	419	Total (should agree with figure in General Fund)	1,045

(See notes 21 and 23)

Fund 2		Fund Account	
Name:	Benevolent Fund	£	£000
Income			
	From members		34
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		34
	Interfund Transfers IN		
Expenditure			
	Benefits to members		26
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		26
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		8
	Amount of fund at beginning of year		70
	Amount of fund at the end of year (as Balance Sheet)		78
	Number of members contributing at end of year		27,858

Fund 3		Fund Account	
Name:	Futures Fund	£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure			
	Benefits to members		187
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		187
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		-187
	Amount of fund at beginning of year		2,590
	Amount of fund at the end of year (as Balance Sheet)		2,403
	Number of members contributing at end of year		27,858

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
		Total other income as specified	
		Total Income	
		Interfund Transfers IN	
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure	
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

Fund 5		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
		Total other income as specified	
		Total Income	
		Interfund Transfers IN	
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure	
		Interfund Transfers OUT	
		Surplus (Deficit) for the year	
		Amount of fund at beginning of year	
		Amount of fund at the end of year (as Balance Sheet)	
		Number of members contributing at end of year	

(See notes 21 and 23)

Fund 6		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure			
	Interfund Transfers OUT			
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year			

Fund 7		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure			
	Interfund Transfers OUT			
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 8		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
	Total Income			
	Interfund Transfers IN			
Expenditure				
	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year			

Fund 9		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
	Total Income			
	Interfund Transfers IN			
Expenditure				
	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year			

Political fund account

(see notes 24 to 33)

£

£000

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	Members contributions and levies	233
		Investment income (as at page 12)	
	Other income (specify)		
		Total other income as specified	
		Total income	233
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
	Expenditure A (as at page i)		85
	Expenditure B (as at page ii)		
	Expenditure C (as at page iii)		100
	Expenditure D (as at page iv)		37
	Expenditure E (as at page v)		36
	Expenditure F (as at page vi)		1
	Non-political expenditure (as at page vii)		4
		Total expenditure	263
		Surplus (deficit) for year	-30
		Amount of political fund at beginning of year	294
		Amount of political fund at the end of year (as <u>Balance Sheet</u>)	264
		Number of members at end of year contributing to the political fund	15,853
		Number of members at end of the year not contributing to the political fund	13,568
		Number of members at end of year who have completed an exemption notice and do not contribute to the political fund	10,632
Political fund account 2		To be completed by trade unions which act as components of a central trade union	
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
		Total other income as specified	
		Total income	
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects(specify)		
	Non-political expenditure		
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of year	
		Amount remitted to central political	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party	
Name of political party in relation to which money was expended	Total amount spent during the period £
	£'000
The Labour Party	78
The Co-operative Party	7
Total	85

Political fund account expenditure (b)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

Expenditure of money on the provision of any services or property for use by or on behalf of any political party	
Name of political party to which payment was made	Total amount paid during the period
	£
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office			
Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see 33(iii))	£000
Local Elections 02/05/19	The Labour Party	B Wiskell/S Holyoake/W Dearden/P Birch/O Birch/ P	1
London Assembly selection 09/10/2019/Bury South selection 04/07/2019/PPC for South Wales	The Labour Party	S Abdi Wali/L Smith/A Michael	1
General Election 12/12/2019	The Labour Party	B Miller/M Mccluskey/v Ashworth/I Pike	5
		Caroline Flint	6
		Stella Creasy	5
		Gareth Thomas	4
		Mike Kane	4
		Wes Streeting	6
		Alan Campbell	2
		Jess Morden	3
		Peter Kyle	8
		Phil Wilson	4
		Pat McFadden	6
		Paul Williams	3
		Nick Smith	4
		Ian Murray	7
		Stephen Kinnock	4
		Conor McGinn	4
		Nic Dakin	6
		Anna Turley	7
		Graham Jones	4
		John Healey/Liam Byrne	6
Total			100

Political fund account expenditure (e)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£000
The Labour Party	35
The Co-operative Party	1
Total	36

Political fund account expenditure (f)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate	
Name of organisation or political party	£
The Labour Party	1
Total	1

**Expenditure from the political fund not falling within section 72 (1) of the trade union & labour relations
(consolidation) act 1992**

For expenditure not falling within section 72 (1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£000
Peoples Vote	4
Brighton and Hove Homelessness campaign	

Total expenditure 4

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one £

Total expenditure

£

(c) the total amount of all other money expended

Total expenditure

Total of all expenditures **4**

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

		£000
Administrative Expenses		
Remuneration and expenses of staff		4,523
Salaries and Wages included in above	3,406	
Auditors' fees		43
Legal and Professional fees		374
Occupancy costs		1,068
Stationery, printing, postage, telephone, etc.		288
Expenses of Executive Committee (Head Office)		59
Expenses of conferences		381
Other administrative expenses (specify)		
Branch exps 355, Insurance 90, Motor exps 40		485
Donations 14, Bank charges 17		31
Badges / regalia		42
Sundry expenses		22
Other Outgoings		
Interest payable		35
Depreciation		489
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Total		7,840
Charged to:		
General Fund (Page 3)		7,840
Benevolent Fund		
Futures Fund		
Total		7,840

Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits		Total £	
			Pension Contributions £	Other Benefits		
				Description		Value £
Roy Rickhuss General Secretary	115,769	14,792		Car/Fuel 12,851 Other 968	13,819	144,380
NEC - T Barlow	472					472
NEC - D Cox	71					71
NEC - NIL RETURN						
R Clark, S McGregor, P Hobson, P McBean						
I Smith, A Coombs, A Gutteridge						
G Keogh, C Royston, D Fairbairn						
A Taylor, S Webster, M Jackson						
C Rice, S Mather, J Thomas						
C Knight, S McGurk, A Robinson						

Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £000
Rent from land and buildings			903
Dividends (gross) from:			
Equities (e.g. shares)			3,317
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			7
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
Loss on disposal of investments			-8
			4,219
		Total investment income	4,219
		Credited to:	
		General Fund (Page 3)	4,219
		Benevolent Fund	
		Futures Fund	
		Political Fund	
		Total Investment Funds	4,219

Balance sheet as at

31 December 2019

(see notes 49 to 52)

Previous Year		£000	£000
19,800	Fixed Assets (at page 14)		19,663
61,609	Investments (as per analysis on page 15)		
	Quoted (Market value £ (70,151)		68,477
	Unquoted		1,674
	Total Investments		70,151
	Other Assets		
	Loans to other trade unions		50
371	Sundry debtors		332
3,668	Cash at bank and in hand		3,263
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		3,645
	Total assets		93,459
71,185	General fund (page 3)		79,083
70	Benevolent Fund		78
2,590	Futures Fund		2,403
294	Political Fund Account		264
	Liabilities		
	Amount held on behalf of central trade union political fund		
£1,608	Loans		1,308
£834	Creditors & Accruals		741
£8,867	FRS17 Pensions liability		9,582
	Total liabilities		11,631
	Total assets		93,459

Fixed assets account

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £000	Motor Vehicles £000	Not used for union business £000	Total £000
	Freehold £000	Leasehold £000				
Cost or Valuation						
At start of year	3,094	1,507	699	554	15,306	21,160
Additions			272	174	2	448
Disposals				-243		-243
Revaluation/Transfers						
At end of year	3,094	1,507	971	485	15,308	21,365
Accumulated Depreciation						
At start of year	245	457	410	248		1,360
Charges for year	62	181	127	119		489
Disposals				-147		-147
Revaluation/Transfers						
At end of year	307	638	537	220		1,702
Net book value at end of year	2,787	869	434	265	15,308	19,663
Net book value at end of previous year	2,849	1,050	289	306	15,306	19,800

Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £000	Political Fund £
Equities (e.g. Shares)	62,078	
Fixed Interest	2,851	
Preference	3,548	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
Total quoted (as Balance Sheet)	68,477	
Market Value of Quoted Investment	70,151	
Unquoted		
Equities		
Unity Trust Bank	269	
Aberdeen	297	
Government Securities (Gilts)		
Mortgages	213	
Bank and Building Societies		
Short term cash	200	
Other unquoted investments (to be specified)		
Indycube 425 Labour Xchange 90	515	
PPPS 12 Welsh RFU 48	60	
Stotfold	118	
Misc	2	
Total unquoted (as Balance Sheet)	1,674	
Market Value of Unquoted Investments	1,674	

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
---	-----------------------------

If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
Community in Spain SSL	B54261607 (Spain)

Are the shares which are controlled by the union registered in the names of the union's trustees?

Yes <input type="checkbox"/>	No <input type="checkbox"/>
------------------------------	-----------------------------

If NO, state the names of the persons in whom the shares controlled by the union are registered.

Company name	Names of shareholders

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £000	Political Funds £000	Total Funds £000
Income			
From Members	3,794	233	4,027
From Investments	4,219		4,219
Other Income (including increases by revaluation of assets)	9,668		9,668
Total Income	17,681	233	17,914
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	9,962	263	10,225
Funds at beginning of year (including reserves)	73,845	294	74,139
Funds at end of year (including reserves)	81,564	264	81,828
Assets			
Fixed Assets			19,663
Investment Assets			70,151
Other Assets			3,645
		Total Assets	93,459
Liabilities		Total Liabilities	11,631
Net Assets (Total Assets less Total Liabilities)			81,828

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="button" value="Yes"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text" value="2"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="6"/>
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="6"/> ¹
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="button" value="Yes"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
<input style="width: 50px;" type="text"/>	
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text" value="20"/>
Number of votes cast in the ballot	<input style="width: 50px;" type="text" value="20"/>
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text" value="20"/> ¹
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input type="button" value="Yes"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input type="button" value="No"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
<input style="width: 50px;" type="text"/>	
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Number of votes cast in the ballot	<input style="width: 50px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 50px;" type="text"/> ¹
Number of individuals answering "No" to the question	<input style="width: 50px;" type="text"/> ²
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 50px;" type="text"/> ³
1-3 should total "Number of votes cast"	
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 50px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 50px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	
<input style="width: 50px;" type="text"/>	

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Ballot 4

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 5

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballot 6

Number of individual who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

1-3 should total "Number of votes cast"

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

***Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;

- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO

No

If **YES**, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken: to

3. Number of days of industrial action:

4. Nature of industrial action.

Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

Notes to the accounts

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

COMMUNITY**NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2019**

1 CONTRIBUTIONS	2019 £'000	2018 £'000
General Fund	3,760	3,728
Political Fund	233	232
Benevolent Fund	34	32
	<u>4,027</u>	<u>3,992</u>
2 INVESTMENT INCOME	2019 £'000	2018 £'000
Income from investments	3,324	3,262
Rental income	903	883
(Loss) / Gain on disposal of investments	(8)	108
	<u>4,219</u>	<u>4,253</u>
3 OTHER INCOME	2019 £'000	2018 £'000
General Fund:		
Legal service refunds	1	14
Union Learning	266	--
	<u>267</u>	<u>14</u>
4 MEMBERSHIP ACTIVITY	2019 £'000	2018 £'000
Benefits scheme	48	50
Child benefits	8	10
Convalescent home	16	17
Expenses of members attending schools	205	345
Legal expenses: general	286	237
Lifecchange benefit	92	84
Regional organiser / National officer expenses	205	206
Publications	68	67
National & regional campaigns	48	101
Retirement benefits	4	4
Strike	24	23
VAT paid	41	129
	<u>1,045</u>	<u>1,273</u>

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2019**

5 BRANCHES	2019 £'000	2018 £'000
Delegation expenses	227	253
Branch secretary honorarium	128	127
	<u>355</u>	<u>380</u>
6 PERSONNEL COSTS	2019 £'000	2018 £'000
Salaries	3,406	3,935
National Insurance	386	447
Staff superannuation - Contributions	431	459
Staff superannuation - Additional payments	300	300
	<u>4,523</u>	<u>5,141</u>
Number of employees at the balance sheet date	2019 Number	2018 Number
Full time Union officials and organisers	32	30
Membership support staff	8	9
Administration staff	35	35
	<u>75</u>	<u>74</u>
7 ADMINISTRATION	2019 £'000	2018 £'000
Postage and telephone	192	172
Printing and stationery	96	116
Audit fees	43	43
Legal and professional charges	374	233
Insurance	90	83
Motor expenses	40	42
Donations	14	13
Bank charges	17	13
Bank interest payable	35	39
Badges/regalia etc.	42	54
Sundry expenses	22	21
	<u>965</u>	<u>829</u>

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2019**

8 CONFERENCE AND COMMITTEE COSTS	2019 £'000	2018 £'000
Executive council meetings	59	62
Biennial delegate conference	381	15
Exhibition costs	--	47
	<u>440</u>	<u>124</u>
9 AFFILIATION FEES	2019 £'000	2018 £'000
CSEU	2	2
General Federation of Trade Unions	20	20
ICTU	1	1
Industrial	17	24
National Pensioners Convention	1	1
NCVO	2	--
Scottish TUC	5	6
ShareAction	--	1
T.U.C	91	89
Unions21	2	5
Wales TUC	2	--
	<u>143</u>	<u>149</u>
10 PROPERTY AND EQUIPMENT COSTS	2019 £'000	2018 £'000
IT and equipment	172	119
Depreciation	489	486
Head office	350	346
Regional offices	546	518
	<u>1,557</u>	<u>1,469</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2019

11 TANGIBLE ASSETS

	Freehold Properties £'000	Long Lease Properties £'000	Furniture and Equipment £'000	Leasehold Improvements £'000	Motor Vehicles £'000	Total £'000
Cost						
At 1 January 2019	3,094	573	699	934	554	5,854
Additions	--	--	272	--	174	446
Disposals	--	--	--	--	(243)	(243)
At 31 December 2019	3,094	573	971	934	485	6,057
Depreciation						
At 1 January 2018	245	1	410	456	248	1,360
Charge for the Year	62	11	127	170	119	489
Disposals	--	--	--	--	(147)	(147)
At 31 December 2019	307	12	537	626	220	1,702
Net book value						
At 31 December 2019	2,787	561	434	308	265	4,355
At 31 December 2018	2,849	572	289	478	306	4,494

12 INVESTMENT PROPERTIES

	2019 £'000	2018 £'000
Valuation		
At 1 January 2019	15,306	10,615
Additions	2	573
Transfers	--	2,733
Disposals	--	(702)
Change in market value	--	2,087
At 31 December 2019	15,308	15,306

13 INVESTMENTS

	Listed investments £'000	Sundry investments £'000	Loans and mortgages £'000	Total £'000
Market value				
At 1 January 2019	59,897	1,398	314	61,609
Additions	1,684	53	33	1,770
Disposals	(2,505)	10	(134)	(2,629)
Change in market value	9,401	--	--	9,401
At 31 December 2019	68,477	1,461	213	70,151
Cost				
	37,959	1,461	213	39,633

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2019

14 DEBTORS

	2019 £'000	2018 £'000
Trade debtors	128	142
Other debtors	254	229
	<u>382</u>	<u>371</u>

15 CREDITORS

	2019 £'000	2018 £'000
Trade creditors	389	285
Other creditors	352	549
Bank loan due within one year	308	298
	<u>1,049</u>	<u>1,132</u>

16 BANK LOANS

	2019 £'000	2018 £'000
Bank loan due after one year	<u>1,000</u>	<u>1,310</u>

LOAN MATURITY ANALYSIS

Debt due within one year	308	298
In more than one year but not more than two years	315	305
In more than two years but not more than five years	654	961
In more than five years	31	44
	<u>1,308</u>	<u>1,608</u>

The bank loan is repayable by monthly instalments over ten years commencing February 2014. The applicable rate of interest is 1.65% over the bank base rate. The bank loans are secured by a Letter of Negative Pledge and Undertaking from the Union's investment portfolio manager confirming they will not allow the Union's investment fund portfolio to fall below a market value of £9,000,000.

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2019

17 COMMITMENTS UNDER OPERATING LEASES

LESSEE

At 31 December 2019, the Union had obligations of total future minimum lease payments under non-cancellable operating leases for the following periods:

	Land & Buildings		Other	
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Expiry date:				
No later than 1 year	240	240	86	61
Later than 1 year, no later than 5 years	715	155	61	110
Later than 5 years	--	--	--	--
	<u>955</u>	<u>395</u>	<u>147</u>	<u>171</u>

The lease payments recognised as an expense during the year amounted to £328,797 (2018: £298,332).

LESSOR

At 31 December 2019, the Union had contractual future minimum lease receipts under non-cancellable operating leases for the following periods:

	Land & Buildings	
	2019	2018
	£'000	£'000
Expiry date:		
No later than 1 year	633	830
Later than 1 year, no later than 5 years	369	587
Later than 5 years	--	--
	<u>1,002</u>	<u>1,417</u>

The lease receipts recognised as rental income during the year amounted to £970,816 (2018: £909,948).

18 ANALYSIS OF CHANGES IN NET DEBT

	At 1 Jan 2019	Cash flows	At 31 Dec 2019
	£'000	£'000	£'000
Cash and Cash equivalents	3,668	(405)	3,263
Bank loans	1,608	(300)	1,308
	<u>5,276</u>	<u>(705)</u>	<u>4,571</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2019

19 STAFF PENSION SCHEMES

The Union operates a final salary defined benefit pension scheme for its employees and officials, which is funded by the payment of contributions. The assets of the scheme are held in a separately administered fund controlled by the trustees of the scheme.

Community and the trustees of the scheme have agreed a funding plan to ensure that the scheme is sufficiently funded to meet current and future obligations. A formal schedule of contributions was drawn up on 27 June 2019 whereby Community will continue to pay 20.9% of pensionable salaries to 31 March 2028 to cover accrual of benefits for future service, and continue to pay £300,000 per annum to 31 March 2028 to fund the deficit.

The Union estimates that it will make contributions to the scheme totalling £532,000 for the year beginning 1 January 2020.

The valuation used for FRS102 disclosures has been based on a full assessment of the scheme as at 31 March 2018, which was the date of the last formal actuarial valuation which is ongoing. The present values of the defined benefit obligation, the related current service cost and any past service costs were measured using the projected unit credit method.

Net defined benefit pension liability at the balance sheet date

	2019 £'000	2018 £'000
Fair value of scheme assets	46,254	42,289
Present value of defined benefit pension obligations	(55,836)	(51,156)
Net defined benefit pension liability	<u>(9,582)</u>	<u>(8,867)</u>

The principal actuarial assumptions used at the balance sheet date were:

	2019	2018
	%	%
Rate of increase in pensionable salaries	3.20	3.60
Rate of increase in pensions in payment	3.20	3.60
Discount rate for scheme liabilities	2.00	2.90
Rate of inflation (RPI/CPI)	3.20/2.30	3.60/2.60

COMMUNITY**NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2019****19 STAFF PENSION SCHEMES (continued)****Reconciliation of opening and closing balances of the present value of defined benefit pension obligations**

	2019	2018
	£'000	£'000
Scheme liabilities at start of year	51,156	59,676
Current service cost	253	370
Past service cost	--	78
Administration expenses	72	110
Interest cost	1,448	1,472
Actual contributions - members	104	119
Actual benefit payments by the scheme	(2,559)	(1,719)
Remeasurement gains	5,362	(8,950)
Scheme liabilities at end of year	<u>55,836</u>	<u>51,156</u>

The current service cost is the cost to the Union of pension rights earned by members of the scheme in the year.

Reconciliation of opening and closing balances of the fair value of scheme assets

	2019	2018
	£'000	£'000
Fair value of scheme assets at start of year	42,289	44,780
Actual contributions - employer	524	580
Actual contributions - members	104	119
Interest income	1,199	1,107
Remeasurement gains / (losses)	4,697	(2,578)
Actual benefit payments by the scheme	(2,559)	(1,719)
Fair value of scheme assets at end of year	<u>46,254</u>	<u>42,289</u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2019

19 STAFF PENSION SCHEMES (continued)

Total cost of the scheme for the year analysed between the amounts recognised in the income and expenditure account and other comprehensive income

Income and expenditure account

	2019	2018
	£'000	£'000
<i>Employment costs</i>		
Current service cost	253	370
Past service cost (GMP Equalisation)	--	78
Administration expenses	72	110
Total employment cost	<u>325</u>	<u>558</u>
<i>Investment income</i>		
Interest income on scheme assets	(1,199)	(1,107)
Interest expense on scheme liabilities	1,448	1,472
Net interest cost	<u>249</u>	<u>365</u>
Charge to income and expenditure	574	923
Employer contributions	(524)	(580)
Net pension scheme expenditure	<u><u>50</u></u>	<u><u>343</u></u>

Remeasurement of the net defined benefit pension liability recognised in other comprehensive income

	2019	2018
	£'000	£'000
Return on scheme assets less interest income	4,697	(2,578)
Actuarial (losses) / gains on assumptions	(5,436)	6,152
Actuarial gain on experience	74	2,798
Remeasurement of scheme liability	<u><u>(665)</u></u>	<u><u>6,372</u></u>

COMMUNITY

NOTES TO THE ACCOUNTS (CONTINUED) YEAR ENDED 31 DECEMBER 2019

19 STAFF PENSION SCHEMES (continued)

Analysis of fair value of scheme assets	2019 £'000	2018 £'000
Equities	18,879	17,193
Index linked bonds	20,379	18,298
Corporate bonds	2,280	2,060
Property	4,478	4,079
Cash	238	659
Total fair value of scheme assets	<u>46,254</u>	<u>42,289</u>

20 RELATED PARTIES

During the period, goods and services were invoiced to Communitas EU Ltd which amounted to £9,400 (2018 : £11,001) whilst goods and services were purchased from Communitas EU Ltd that amounted to £nil (2018: £10,088).

In addition, Communitas EU Ltd received overhead funding from Community of £20,000 (2018 : £46,667).

At the 31st December 2019, Community owed Communitas EU Ltd £nil (2018 : £nil), whilst Communitas EU Ltd owed Community £nil (2018: £1,044).

As at the 31 December 2019, key management personnel of Community received salary amounting to £115,769 (2018: £115,069)

21 TRANSFER OF ENGAGEMENTS

On 2 July 2019, the Bluechip Staff Association entered into a Transfer of Engagements with Community Union.

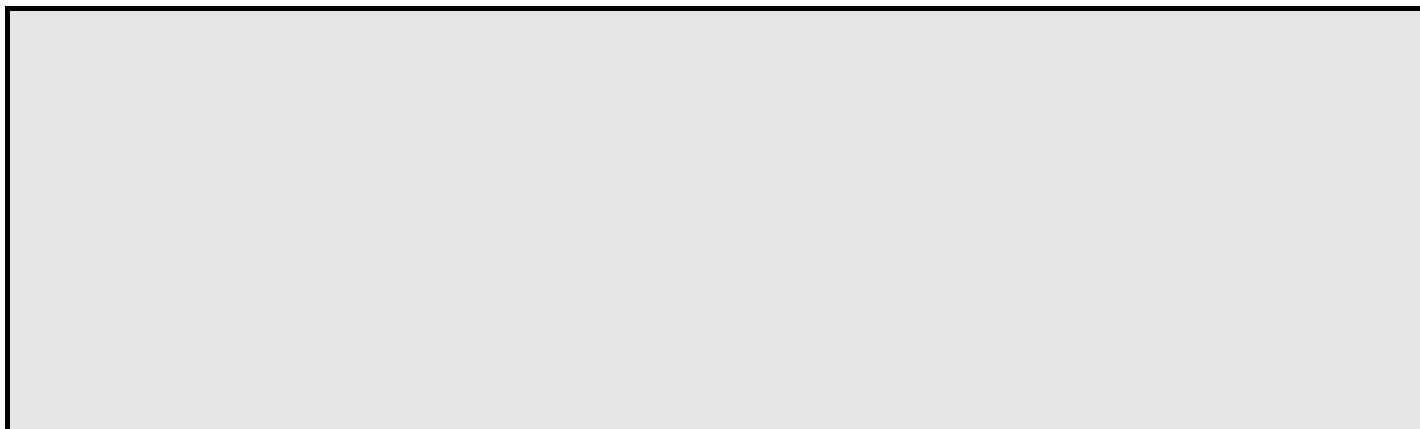
22 POST BALANCE SHEET EVENTS

On 27 January 2020, the Independent Democratic Union entered into a Transfer of Engagements with Community Union.

The National Executive Council has considered the effect of the Covid-19 outbreak that has been spreading throughout the world in early 2020 on the Union's activities. Although the outbreak is likely to cause some disruption to the Union's business, the National Executive Committee does not believe that this will be significant. The reason is that the National Executive Committee will take action in relation to expenditure to mitigate the risk. The National Executive Council has a reasonable expectation that the Union has adequate resources to continue in operation for twelve months from the date of approval of these financial statements.

Accounting policies



(see notes 84 and 85)



Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Roy Rickhuss General Secretary	Name:	JP McHugh Assistant General Secretary
Date:	8th June 2020	Date:	8th June 2020

Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

COMMUNITY

ACCOUNTING CONVENTION YEAR ENDED 31 DECEMBER 2019

INFORMATION IN RESPECT OF THE UNION

Community is a trade union registered in accordance with the Trade Union Labour Relations (Consolidation) Act 1992 with its head office at 465c Caledonian Road, London N7 9GX.

ACCOUNTING FRAMEWORK

The accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"). The Union is a Public Benefit Entity.

In accordance with FRS102, the format of these accounts is based on those contained in the Regulations to the Companies Act 2006, notwithstanding that the Union does not report under that Act. The formats have been adapted, as required by Part 1 of Schedule 1 of the regulations, in order that they give a true and fair view of the Union's activities.

PRESENTATION CURRENCY

The financial statements have been prepared in sterling, which is the functional currency of the Union. Monetary amounts of these financial statements are rounded to the nearest thousand.

GOING CONCERN

The National Executive Council considers that there are no material uncertainties about the Union's ability to continue as a going concern.

As stated in note 22, the National Executive Council has considered the effect of the Covid-19 outbreak. The National Executive Council considers that the outbreak is likely to cause some disruption to the Union's business but does not believe that this will be significant. The National Executive Council has a reasonable expectation that the Union can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements.

COMMUNITY

ACCOUNTING POLICIES YEAR ENDED 31 DECEMBER 2019

The accounts have been prepared under the historical cost convention as modified to include the revaluation of certain fixed assets, and in accordance with the specific accounting policies as set out below.

CONTRIBUTIONS

Contributions are accounted for on an accruals basis.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or fair value, net of depreciation and any impairment losses. At each reporting date, the Union reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

A proportion of the land and buildings within tangible fixed assets are let to tenants. The Union generates income from letting agreements and hence a proportion of these properties are investment properties.

DEPRECIATION

Depreciation is provided on all tangible fixed assets, except freehold land, to write off the cost less estimated residual value in equal annual instalments over the estimated useful economic lives of the assets. The estimated useful economic lives are as follows:

Freehold buildings	-	50 years
Long leased buildings	-	50 years
Furniture and fittings	-	5 years
Office equipment	-	3 years

Motor vehicles are depreciated to reduce the book value of the vehicles to their realisable value at the balance sheet date.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the income and expenditure account.

INVESTMENT PROPERTIES

Investment properties, which are properties held to earn rentals and/or for capital appreciation are measured using the fair value model and stated at their fair value as at the balance sheet date. The surplus or deficit on revaluation is recognised in the income and expenditure account.

PENSION COSTS

The Union operates a defined benefit pension scheme, which requires contributions to be made to separately administered funds. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method which attributes entitlement to benefits to the current period (to determine current service cost) and to the current and prior periods (to determine the present value of the defined benefit obligations) and is based on actuarial advice.

COMMUNITY

ACCOUNTING POLICIES (CONTINUED) **YEAR ENDED 31 DECEMBER 2019**

PENSION COSTS (CONTINUED)

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, at the start of the period taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in the income and expenditure accounts as pension movement.

Remeasurements, comprising actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability (excluding amounts included in the net interest) are recognised immediately in other comprehensive income in the period in which they occur. Remeasurements are not reclassified to income and expenditure in subsequent periods.

The defined net benefit pension asset or liability in the balance sheet comprises the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

CORPORATION TAX

Current tax is payable on the excess of interest income, rental income and chargeable gains arising on the disposal of properties and investment over expenditure on the provident benefits and reinvested chargeable gains for the year. Current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Provident benefits comprise of payments as set out in the rules of the Union, which relate to death benefit and legal assistance, and a proportion of the costs of administering the Union in relation to those benefits.

DEFERRED TAX

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable income.

Deferred tax is calculated at the tax rates that are expected to apply in the period where the liability is settled or the asset is realised. Deferred tax is charged or credited in the income and expenditure accounts.

The Union has adopted a reinvestment policy whereby all realised proceeds on the disposal of investments are reinvested into other chargeable assets, thereby eliminating any current tax liability and thereby the need for the recognition of a deferred tax liability. Where the proceeds are not fully reinvested no current tax liability is considered likely to arise due to expenditure on provident benefits exceeding any chargeable gains that might arise.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term investments with original maturities of three months or less, and bank overdrafts.

COMMUNITY

ACCOUNTING POLICIES (CONTINUED) YEAR ENDED 31 DECEMBER 2019

FINANCIAL INSTRUMENTS

Financial assets are recognised in the Union's balance sheet when the Union becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories. The classification depends on the nature and purpose of the financial assets and is determined at the time of recognition.

BASIC FINANCIAL ASSETS

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

OTHER FINANCIAL ASSETS

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value recognised in the income and expenditure account, except that investments in equity instruments that are not publically traded, and whose fair value cannot be measured reliably, are measured at cost less impairment.

IMPAIRMENT OF FINANCIAL ASSETS

Financial assets, other than those held at fair value through income and expenditure account, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment is recognised in the income and expenditure account.

BASIC FINANCIAL LIABILITIES

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the activity of the Union from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. Trade payables are initially recognised at transaction price and derecognised when, and only when, the Union's obligations are discharged, cancelled or they expire.

FIXED ASSET INVESTMENTS

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price (where applicable). The income and expenditure account includes the net gains and losses arising on revaluation and disposals throughout the year. This is a change from prior period accounts where fixed asset investments were held at historical cost less any provision for impairment. The Union does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the Union is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

COMMUNITY

ACCOUNTING POLICIES (CONTINUED) **YEAR ENDED 31 DECEMBER 2019**

REALISED GAINS AND LOSSES

All gains and losses are taken to the income and expenditure account as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are separated between surplus on investments and change in market value in the income and expenditure account.

LEASES

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over the shorter period of the lease and the estimated useful economic lives of the assets. The finance charges are allocated over the period of the lease in proportion to the capital outstanding and are charged to the income and expenditure account. Rentals payable under operating leases, including any lease incentives received, are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

BRANCHES

The expenditure in the year is controlled from Head Office. Branches do not have separate bank accounts and all expenses are claimed from Head Office.

COMMUNITY

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY YEAR ENDED 31 DECEMBER 2019

In the application of the Union's accounting policies, the Union is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities at the balance sheet date and the amounts reported for revenue and expenses during the year that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

As at 31 December 2019, the key estimates are as follows:

LEGAL CASES

The Union is involved in numerous ongoing legal cases on behalf of its members, the outcomes of which are not certain. Provision has been made in respect of those cases where the Union will probably have to bear the cost.

VALUATION OF INVESTMENT PROPERTIES

Investment properties are stated at fair value. The fair value is determined at each balance sheet date by the Union. This assessment requires judgements to be made, which include the condition of the property, its location and the market performance of similar properties in the area.

CRITICAL JUDGEMENTS

Under HMRC rules affecting taxation of trade unions, a corporation tax liability does not arise on chargeable gains arising from the disposal of properties and investments where such gains are reinvested into other chargeable assets in the same accounting period. The Union has adopted a policy whereby such chargeable gains are all reinvested, thereby eliminating any corporation tax liability. Where the proceeds are not fully reinvested, no corporation tax liability is considered likely to arise due to the availability of sufficient excess expenditure on provident benefits. Accordingly in the opinion of the management, the revaluation of properties and investments does not give rise to a timing difference and to deferred tax liabilities.

KEY SOURCES OF ESTIMATION UNCERTAINTY

The cost of defined benefit pension plans is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and the long term nature of these plans, such estimates are subject to significant uncertainty. In determining the appropriate discount rate, management considers the interest rates of corporate bonds in the respective currency with at least AA rating, with extrapolated maturities corresponding to the expected duration of the defined benefit obligation. The underlying bonds are further reviewed for quality, and those having excessive credit spreads are removed from the population bonds on which the discount rate is based, on the basis that they do not represent high quality bonds. The mortality rate is based on publicly available mortality tables for the specific country. Future salary increases and pension increases are based on expected future inflation rates for the respective country. Further details are given in note 19.

Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:

- a. kept proper accounting records with respect to its transactions and its assets and liabilities; and
- b. established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in note 92)

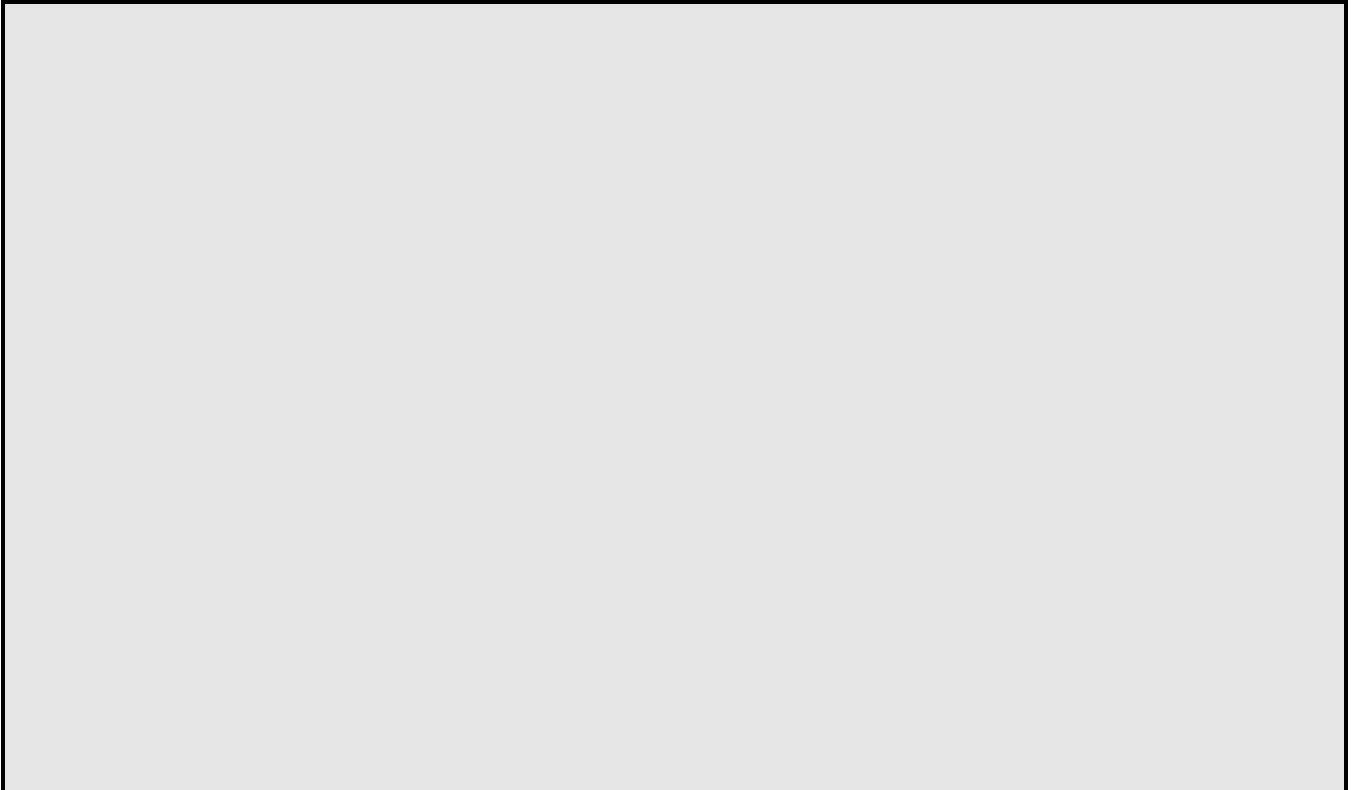
Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- **give a true and fair view of the matters to which they relate to.**
- **have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.**

Auditor's report (continued)



Signature(s) of auditor or auditors:

HW Fisher

Name(s):

HW Fisher

Profession(s) or Calling(s):

Chartered Accountants, Statutory Auditor

Address(es):

Acre House

11 - 15 William Road

London

United Kingdom

Postcode

NW1 3ER

Date

01-Jul-20

Contact name for inquiries and telephone number:

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

COMMUNITY

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITY

Opinion

We have audited the financial statements shown on pages 4 to 24 of Community ["The Union"] for the year ended 31 December 2019 which comprise the Income and Expenditure account, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Union's affairs as at 31 December 2019 and of its income and expenditure for the year then ended; and
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to the audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) require us to report to you where:

- The National Executive Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The National Executive Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt a going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The National Executive Council is responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion of the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS (CONTINUED)
TO THE MEMBERS OF COMMUNITY**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matter where the Trade Union and Labour Relations (Consolidation) Act 1992 (Amended) requires us to report to you if, in our opinion:

- A satisfactory system of control over transactions has not been maintained; or
- The Union has not kept proper accounting records; or
- The financial statements are not in agreement with the books of account; or
- We have not received all the information and explanations we need for our audit.

Responsibilities of the National Executive Council

As explained more fully in the Statement of Responsibilities of the National Executive Council, the National Executive Council is responsible for the preparation of financial statements and being satisfied that they give a true and fair view, and for such internal control as the National Executive Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the National Executive Council is responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive Council either intends to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report to the members of Community

This report is made solely to the Union's members, as a body. Our audit work has been undertaken so that we might state to the Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Union and the Union's members as a body, for our audit work, for this report, or for the opinions we have formed.



HW FISHER
Chartered Accountants
Statutory Auditor

Acre House
11 - 15 William Road
London NW1 3ER
United Kingdom

Dated: 1 July 2020

Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

Membership audit certificate

Section one

For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES


- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

YES

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

Membership audit certificate (continued)

Signature of assurer	
Name	Simon Hearn
Address	Civica Election Services, 33 Clarendon Road, London N8 0NW
Date	30/04/2020
Contact name and telephone number	Simon Hearn, Managing Director 020 8365 8909